

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1597

Title: 1597, Property Transferred or Sold by Certain Nonprofit Organizations

Preparation: Dave Rosenthal

Legal Contact: Bradley Heller

Rule 100 change to incorporate the provisions of newly enacted Revenue and Taxation Code section 6018.9 pertaining to the requirements for 501(c) organizations to be consumers of property transferred to their members.

History of Proposed Regulation:

February 1, 2010

Regulation submitted to OAL for approval

January 27, 2010

Board adopted amendments to regulation (Vote 5-0)

Support: NA

Oppose: NA